

111TH CONGRESS
1ST SESSION

H. R. 2434

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified tuition and related expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “College Tuition Tax
5 Relief Act”.

1 **SEC. 2. EXTENSION OF DEDUCTION FOR QUALIFIED TUI-**
2 **TION AND RELATED EXPENSES.**

3 Subsection (e) of section 222 of the Internal Revenue
4 Code of 1986 is amended by striking “December 31,
5 2009” and inserting “December 31, 2010”.

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